

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
OF THE
COUNTY OF WAUKESHA, WISCONSIN
FOR THE YEAR ENDED
DECEMBER 31, 2005**

**PREPARED BY:
DEPARTMENT OF ADMINISTRATION
ACCOUNTING DIVISION/BUSINESS DIVISION**

WAUKESHA COUNTY WISCONSIN

COMPREHENSIVE ANNUAL FINANCIAL REPORT TABLE OF CONTENTS

Year Ended December 31, 2005

INTRODUCTORY SECTION

Letter of Transmittal from County Executive and Director of Administration	1
GFOA Certificate of Achievement in Financial Report	10
Department Heads of Waukesha County	11
Officials of Waukesha County	12
Organizational Chart	14

FINANCIAL SECTION

Independent Auditor's Report	15
Management's Discussion and Analysis	17
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets	28
Statement of Activities	29
Fund Financial Statements:	
Combining Balance Sheet – All Governmental Funds	30
Reconciliation of the Combining Balance Sheet – Governmental Funds to the	
Statement of Net Assets	31
Combining Statement of Revenues, Expenditures and Changes in Fund Balances –	
All Governmental Funds	32
Reconciliation of the Combining Statement of Revenues, Expenditures and Changes	
In Fund Balances – Governmental Funds to the Statement of Activities	33
Combining Statement of Net Assets – All Proprietary Funds	34
Combining Statement of Revenues, Expenses and Changes in Net Assets –	
All Proprietary Funds	35
Combining Statement of Cash Flows – All Proprietary Funds	36
Notes to Basic Financial Statements	38
Required Supplementary Information:	
General Fund and Major Special Revenue Funds:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual -	
General Fund	77
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual -	
Human Services Fund	80
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual –	
Long Term Care Fund	82
Notes to Required Supplementary Information	83
Supplementary Information:	
Combining Balance Sheet – All Non-Major Governmental Funds	84
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – All Non-Major	
Governmental Funds	85
Non-Major Special Revenue Funds:	
Combining Balance Sheet – All Non-Major Special Revenue Funds	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balance –	
All Non-Major Special Revenue Funds	88
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual –	
Elderly Nutrition Fund	90

WAUKESHA COUNTY WISCONSIN

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS**

Year Ended December 31, 2005

FINANCIAL SECTION (CONTINUED)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Walter Tarmann Fund	91
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Land Information Systems Fund	92
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Child Support Fund	93
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Community Development Block Grant Fund	94
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Mental Health Center Fund	95
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Highway Operations Fund	96
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Smith Park Fund	97
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Reuss Trust Fund	98
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Federated Library Fund	99
Debt Service Fund:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Debt Service Fund	100
Non-Major Capital Projects Funds:	
Combining Balance Sheet – All Non-Major Capital Projects Funds	101
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – All Non-Major Capital Projects Funds	103
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 1998 Capital Projects Fund	105
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 1999 Capital Projects Fund	106
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 2000 Capital Projects Fund	107
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 2001 Capital Projects Fund	108
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 2002 Capital Projects Fund	109
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 2003 Capital Projects Fund	110
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 2004 Capital Projects Fund	111
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – 2005 Capital Projects Fund	112

WAUKESHA COUNTY WISCONSIN

COMPREHENSIVE ANNUAL FINANCIAL REPORT TABLE OF CONTENTS

Year Ended December 31, 2005

FINANCIAL SECTION (CONTINUED)

Non-Major Enterprise Funds:	
Combining Statement of Net Assets – All Non-Major Enterprise Funds	113
Combining Statement of Revenues, Expenses and Changes in Net Assets – All Non-Major Enterprise Funds	114
Combining Statement of Cash Flows – All Non-Major Enterprise Funds	115
Internal Service Funds:	
Combining Statement of Net Assets – All Internal Service Funds	117
Combining Statement of Revenues, Expenses and Changes in Net Assets – All Internal Service Funds	119
Combining Statement of Cash Flows– All Internal Service Funds	120
Agency Funds:	
Combining Statement of Net Assets – Agency Funds	122
Combining Statement of Changes in Assets and Liabilities – Agency Funds	124
General Long Term Debt:	
Schedule of Long Term Debt	127
Schedule of Debt Service Requirements	129
Capital Assets Used in the Operation of Governmental Funds:	
Schedule by Source	131
Schedule by Function and Activity	132
Schedule of General Capital Assets by Function and Activity	133
Schedule of Accumulated Depreciation of Capital Assets Used in the Operation of Governmental Funds – By Function and Activity	134

STATISTICAL SECTION

Table 1 – Net Assets by Component – Last Four Fiscal Years	135
Table 2 – Changes in Net Assets – Last Four Fiscal Years	136
Table 3 – Fund Balances - Governmental Funds - Last Four Fiscal Years	138
Table 4 – Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years	139
Table 5 – Equalized Value of Taxable Property – Last Ten Fiscal Years	141
Table 6 – Direct and Overlapping Property Tax Rates – Last Four Fiscal Years	142
Table 7 – Principal Taxpayers – 2005 and Nine Years Prior	143
Table 8 – Property Taxes Levied and Collections – Last Ten Fiscal Years	144
Table 9 – Ratio of Outstanding Debt to Equalized Valuation and Debt Per Capita – Last Ten Fiscal Years	145
Table 10 –Legal Debt Margin Information - Last Ten Fiscal Years	146
Table 11 – Computation of Direct and Overlapping Debt	148
Table 12 – Demographic and Economic Statistics – Last Ten Fiscal Years	150
Table 13 – Ten Largest Employers – 2005 and Nine Years Prior	151
Table 14 – Full-Time Equivalent Budgeted County Positions by Functional Area – Last Ten Fiscal Years	152
Table 15 – Miscellaneous Operating Indicators – Last Ten Fiscal Years	154
Table 16 – Capital Asset Statistics by Functional Area – Last Ten Fiscal Years	156

Waukesha C O U N T Y

DEPARTMENT OF ADMINISTRATION

June 15, 2006

The Honorable Chairperson of the County Board and
Members of the County Board of Supervisors
County of Waukesha
Waukesha, Wisconsin

Ladies and Gentlemen:

We are pleased to submit the comprehensive annual financial report (CAFR) of the County of Waukesha, Wisconsin for the fiscal year ended December 31, 2005. Waukesha County management is responsible for all information presented in the Comprehensive Annual Financial Report and to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds of the County, its component unit and its financial transactions. It is organized into three sections: Introductory, financial, and statistical.

- The *introductory section* includes this transmittal letter, the County's organizational chart and a list of principal officials.
- The *financial section* includes the independent auditors' report, management's discussion and analysis (MD&A), the audited basic financial statements, disclosure notes, required supplementary information, and supporting statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles. The MD&A is prepared by management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.
- The *statistical section* includes selected financial and demographic information, typically presented on a multi-year basis.

County policy, in accordance with state and federal requirements, is to provide for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit was also designed to meet the requirements of the federal Single Audit Act of 1984 and related U.S. Office of Management and Budget Circular A-133. The independent auditors' report on the basic financial statements is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in a separately issued single audit report.

PROFILE OF THE GOVERNMENT

Waukesha County was incorporated in 1846 under the General Laws of the State of Wisconsin. Since 1991, the County has operated under a County Executive form of government. The County Executive is responsible for the administrative functions of county government. A Board of Supervisors is the governing body of the County and is responsible for the legislative control of the County. The County provides a full

range of services which include justice and public safety; health and human services; environment, parks and education; public works; and general government services.

The County is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either is able to impose its will on the organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burden on, the primary government. Based on these criteria, the County has included the Waukesha County Housing Authority, a legally separate organization, as a discretely presented component unit within its reporting entity. The nature of the Housing Authority's activities is discussed in the notes to the financial statements.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the State Single Audit Guidelines issued by the Wisconsin Department of Administration. Information related to the single audit, including the schedule of expenditures of federal and state awards, findings and recommendations, the independent auditors' reports on internal controls and compliance with applicable laws and regulations, is available as a separate document.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. The County has the second highest equalized property tax base and per capita income and is the third most populous county in the State. The County covers an area of 576 square miles and consists of 8 cities, 18 villages and 12 towns. The County's 2005 estimated population is 377,208.

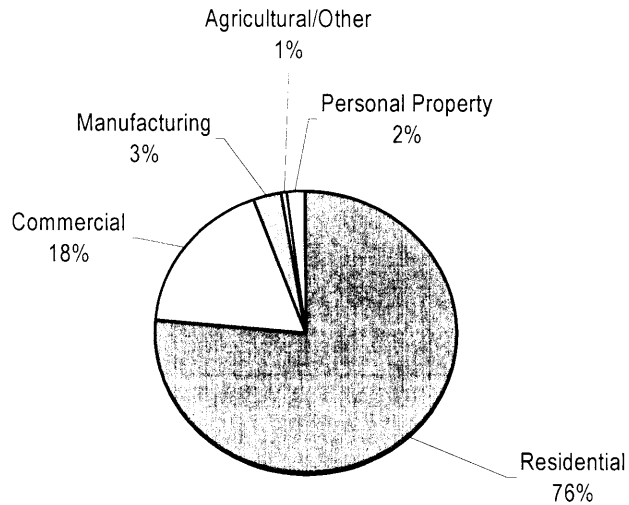
Several economic indicators for the County have improved steadily and serve as a strong diverse base suggesting why Moody's Investors Service and Fitch, Inc. have confidence in the County to issue the highest rating of Aaa/AAA respectively on the County's long-term debt.

Over the past five years, the County equalized property value grew 54%. Annual increases are shown in the table below.

<u>Year</u>	<u>Equalized Value (including TID's)</u>	<u>% Change</u>
2005	\$ 45,451,031,200	11.0%
2004	40,939,573,700	9.3%
2003	37,450,170,400	8.5%
2002	34,518,445,200	8.5%
2001	31,816,827,400	8.1%
2000	29,441,736,300	

As the graph on the following page shows, most property categories grew in value over the past five years. Residential and commercial posted the biggest gains, with increases of \$13 billion and \$2.8 billion respectively. Annual average employment within the County is shown on the second graph.

WAUKESHA COUNTY, WISCONSIN
Equalized Value by Classification
(Includes Tax Incremental District Value)

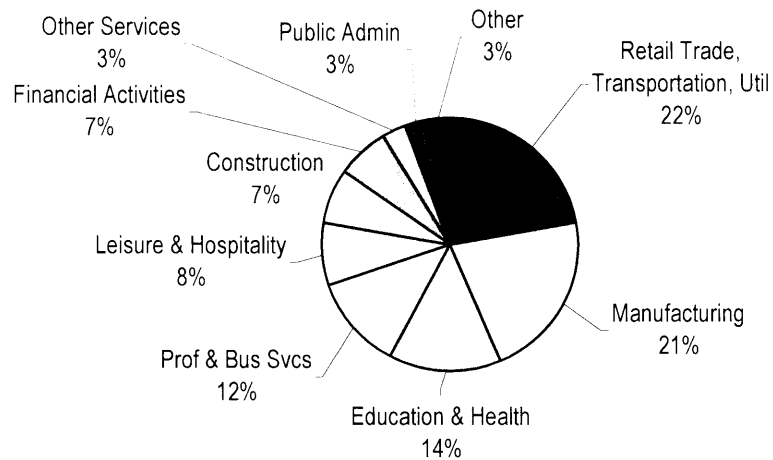


2005
Mix of Equalized Value by Class of Property
(Millions of Dollars)

<u>Real Estate</u>	<u>2005</u>	<u>2000</u>	<u>% Change</u>
Residential	34,624	21,623	60.1%
Commercial	8,355	5,535	50.9%
Manufacturing	1,342	1,119	19.9%
Agricultural/Other	231	295	-21.7%
Total Real Estate	44,552	28,572	55.9%
Personal Property	899	870	3.3%
Grand Total	45,451	29,442	54.4%

Source: Wisconsin Department of Revenue

**WAUKESHA COUNTY, WISCONSIN
Employment Diversification**



**2004
Number of Employees in Selected Categories**

	2004 (1) (NAICS)
Retail Trade, Transportation, Utilities	50,728
Manufacturing	47,917
Education & Health	32,422
Professional & Business Services	26,998
Leisure & Hospitality	18,259
Construction	16,125
Financial Activities	14,845
Other Services	7,156
Public Administration	6,379
Other	6,033
TOTAL	226,862

(1) The 2005 information is not yet available.

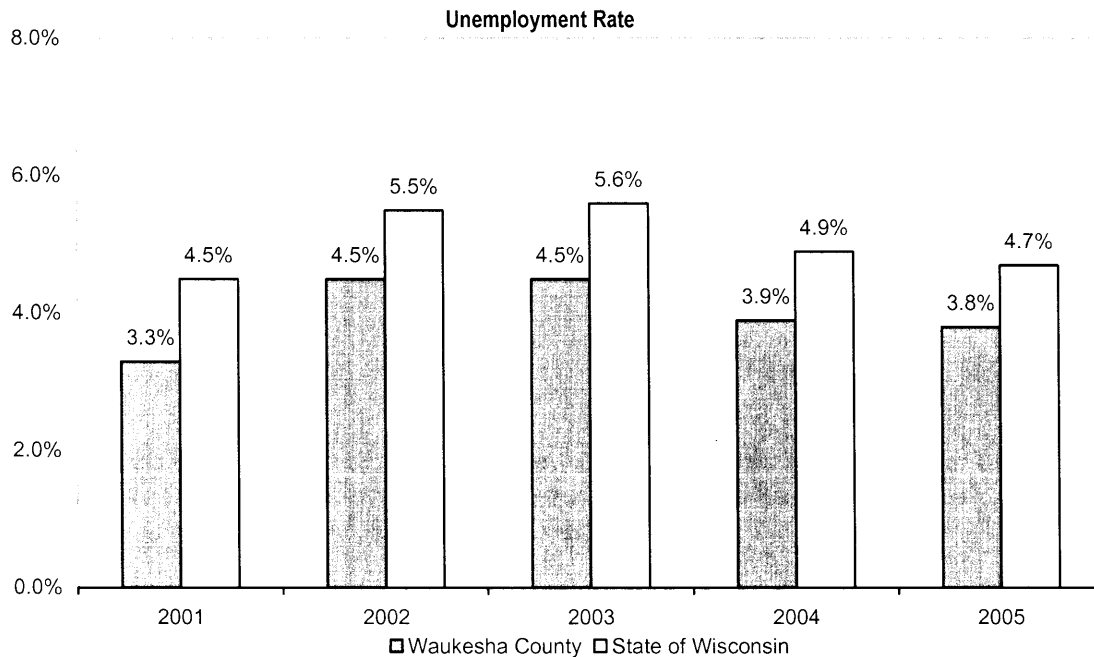
Source: Wisconsin Department of Industry, Labor and Human Relations, Bureau of Labor Market Information.

Residential property accounts for over 75% of the County's total tax base, so the value of residential building permits has been a good indicator of future year tax base increases. In 2005, residential permit values were down from the prior year.

Waukesha County Residential Permits		
<u>Year</u>	<u>Value in Thousands</u>	<u>Number</u>
2005*	\$ 503,777	1,507
2004	512,984	1,895
2003	471,050	1,924
2002	438,360	1,871
2001	429,469	1,823

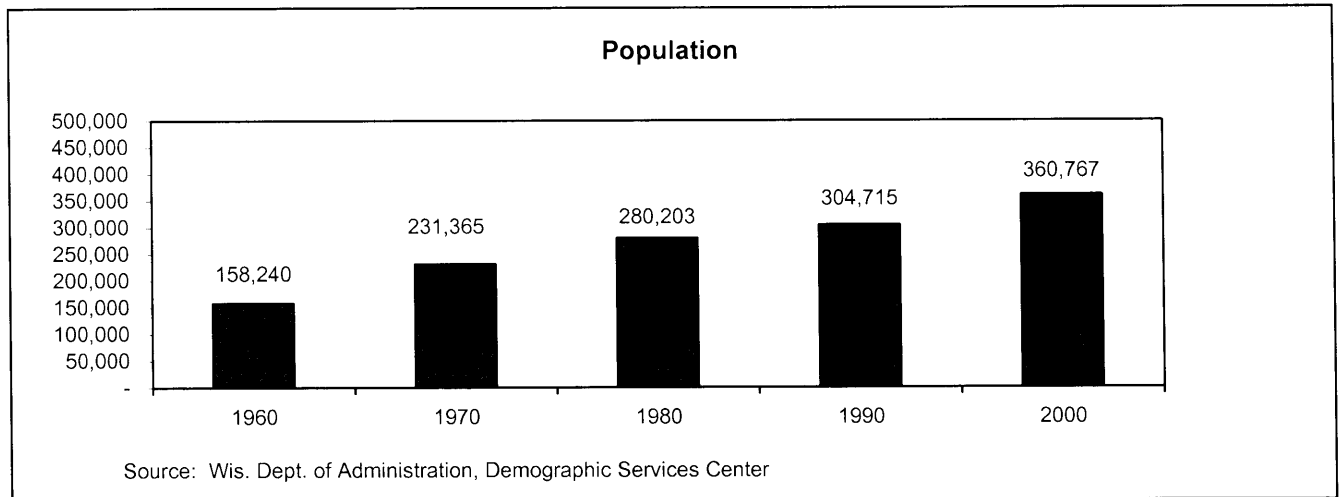
Source: U.S. Department. of Commerce
*Preliminary

As the chart below shows, the unemployment rate over the past few years has declined. The County has also maintained a low rate consistently below the state average.



Source: Wis. Dept. of Industry, Labor & Human Relations

Population has continued to increase, as the following chart indicates. The 2005 estimated population of 377,208 is an increase of 5% from the 2000 census and a 1% increase from 2004.

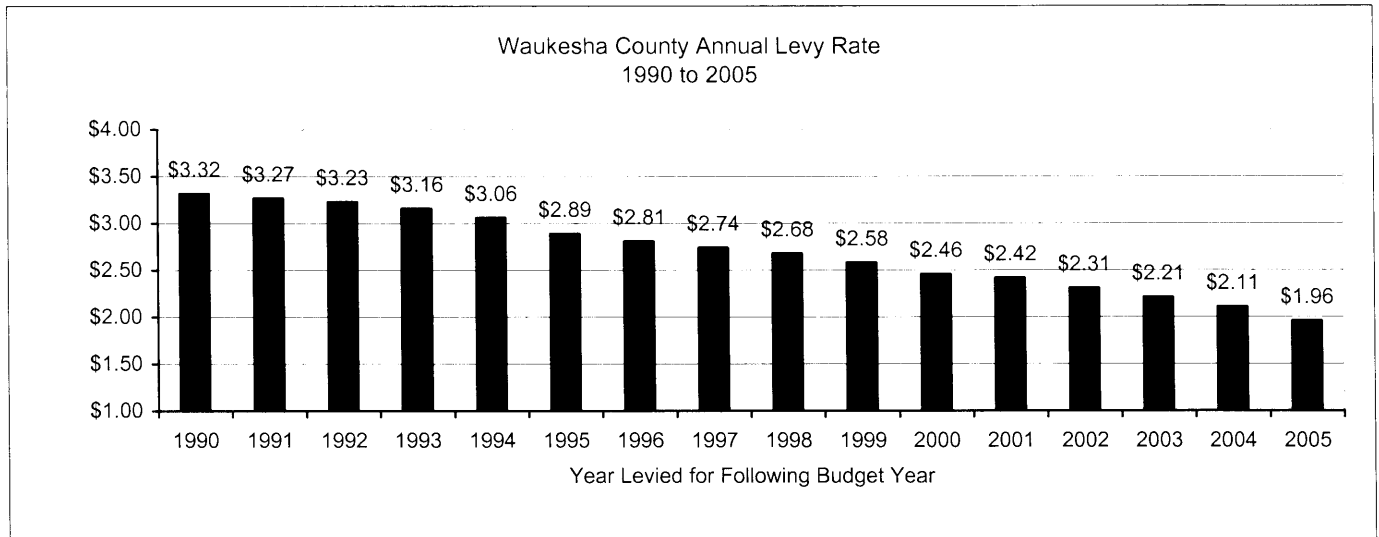


Property Tax Levy Rate Limits/ Revenue Flexibility

In 1993 the State Legislature imposed a tax levy rate limit on Wisconsin counties. There are separate rate limits for the operating levy and the debt service levy. The baseline for the limits is the actual 1992 tax rate adopted for the 1993 budget. While the County qualifies for exemptions, both rates are well below the limits without considering exemptions as the following table illustrates.

	Allowable Maximum	2006 Budget	Available to Maximum Limit
<u>Operating Levy Rate Calculation</u>			
Equalized value of the County exclusive of			
TID value increments	\$44,614,092,450	\$44,614,092,450	\$44,614,092,450
Operating Levy	124,097,890	75,854,386	48,243,504
Operating Levy Rate per \$1,000	\$2.78	\$1.70	\$1.08
<u>Debt Levy Rate Calculation</u>			
Equalized value of the County exclusive of			
TID value increments	\$44,614,092,450	\$44,614,092,450	\$44,614,092,450
Debt levy without allowable adjustment	19,900,607	11,755,914	8,144,693
Adjustments to allowable debt levy*	<u>11,755,914</u>	<u>0</u>	<u>11,755,914</u>
	\$31,656,521	\$11,755,914	\$19,900,607
Debt Levy Rate per \$1,000	\$0.71	\$0.26	\$0.45
*Adjustments are for prior debt issues approved by three-fourths vote of the members-elected as defined Wisconsin State Statutes, s. 59.001(2m) State. 78.045(1)(f).			

Both managed budget growth and an expanding tax base resulted in a reduced county tax levy rate for the sixteenth year in a row in the 2005 levy for 2006 budget purposes, providing the County with significant revenue flexibility below the rate limit.



The County also has available an unlevied 0.5% local option sales tax, with an estimated value of \$32 million annually.

Major Initiatives for the Year

Major initiatives for 2005 included the following:

A new Department of Emergency Preparedness was created, combining several existing County programs and their employees that deal with emergency planning and response.

The Justice Facility expansion project, which includes a new 278-bed jail, neared completion, and the facility opened in October, 2005. In an effort to slow the growth of the jail population, the County is actively seeking new methods to help reduce inmate recidivism through the Criminal Justice Collaborating Council, a committee established with the involvement from key stakeholders to provide a better understanding of criminal justice problems facing our community.

The County continued its commitment towards acquiring unique natural areas and open spaces. Four properties, for a total \$1,255,000, were purchased in 2005.

For the Future

These are the priority initiatives highlighted in the 2006 budget:

1. Examine potential cost reductions and operating efficiencies that could occur by substituting some or all of the 18 county-owned motor vehicle fuel dispensing sites with private fueling (gas stations) options.
2. Complete a full energy analysis for park buildings to reduce utility usage and costs.
3. Explore data sharing and information technology partnership opportunities and ideas with municipal governments to increase infrastructure cost savings.

4. Establish a methodology for performance-based outcomes for internal and external human service contracted programs.

There are four major areas that are considered budget drivers in 2006. These areas include the Waukesha County Jail addition, revenue freezes or reductions for mandated services, utility and fuel cost increases, and rising healthcare costs.

Financial Information

Management of the County is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The system of internal controls is designed to provide reasonable but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgeting Controls

The County maintains budgetary controls, with the objective of ensuring compliance with legal provisions as embodied in the annual appropriations budget, which is adopted by the County's Board of Supervisors and approved by the County Executive. Activities of the General, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service funds are included in the annual appropriation budget. Budgetary control is maintained by a formal appropriation and encumbrance system. Expenditures cannot legally exceed appropriations at the agency level, pursuant to s65.90, Wisconsin State Statutes. Proprietary fund budget controls are maintained at the agency/fund level. However, the County has chosen a more restrictive control within agency budgets in the governmental (general and special revenue) funds. The annual budget approved by the County Board is by agency appropriation unit in each fund. An appropriation unit is a group of account classes within an agency. Purchase orders and/or payment vouchers which would exceed the appropriation unit are not released until additional appropriations are available. As demonstrated by the statements included in the financial section of this report, the government continues to meet its responsibility for sound financial management.

Pension Plans

All permanent employees expected to work over 600 hours a year are eligible to participate in the Wisconsin Retirement System and are required to contribute to the plan. However, the County has chosen to make the employee portion of the contribution after six months of employment, in addition to contributing the remaining amounts necessary to pay the projected cost of future benefits. The total required contribution for the year ended December 31, 2005 was \$7.3 million.

Employees who retire at or after age 65, at or after 62 if the person has 30 years of creditable service, or at or after age 55 for protective occupation employees, are entitled to receive a full retirement benefit, which is calculated as a percentage of final average earnings for each year of creditable service. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefit.

Cash Management

Cash temporarily idle during the year was invested in collateralized demand deposits, certificates of deposit, U.S. government and agency securities, collateralized repurchase agreements, government and agency securities Aaa rated money market funds, and the State of Wisconsin Local Government Investment Pool. On December 31, 2005 the County had \$128.7 million of investments. The average yield on all investments was 3.24%.

The primary objectives of the Waukesha County investment policy are to preserve capital in the overall portfolio, remain sufficiently liquid to meet disbursement requirements, and to realize the maximum return consistent with portfolio safety and liquidity needs. The County's policy is more restrictive than the applicable State Statutes in that it limits participation in investment pools to 10% of total pool assets, and prohibits investments in corporate bonds, foreign securities and the use of leveraged securities.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial reports for the fiscal year ended December 31, 2004. This was the nineteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

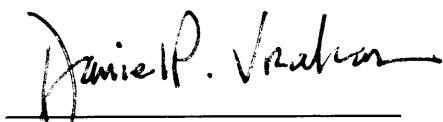
In addition, the County also received the GFOA's Award for Distinguished Budget Presentation for nineteen of the past twenty fiscal years beginning 1987 through 2006 (the 1996 Budget was not submitted). In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning, organization and communication.

Acknowledgements

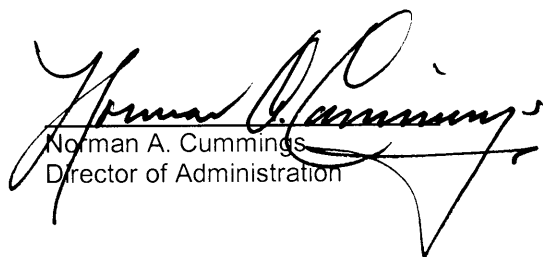
The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the Department of Administration's Accounting, Business, Budget, and Administrative Division's staff. We would like to express our appreciation to all members of our staff, including Accounting Services Manager, Lawrence Dahl; Principal Financial Projects Analyst, Cindy Behrens; Principal Financial Projects Analyst, Robert Ries; Senior Financial Analyst, Paul Berthold; Budget Management Specialist, Linda Witkowski; Administrative Services Coordinator, Linda Gebhard; and Administrative Assistant, Susan Scholl, who assisted and contributed to the preparation of this report.

Appreciation is also expressed for the excellent assistance received from our independent auditors, Virchow, Krause & Company LLP. We would also like to thank the County Board and Finance Committee Chairpersons, the County Board of Supervisors, and the Finance Committee for their interest and support in planning and conducting financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Daniel P. Vrakas
County Executive



Norman A. Cummings
Director of Administration

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Waukesha County,
Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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WAUKESHA COUNTY
Department Heads

Airport	Keith Markano
Administration	Norman A. Cummings
Chief Judge	Kathryn Foster
* Clerk of Courts	Carolyn T. Evenson
Corporation Counsel	Thomas P. Farley
* County Board Chairperson	James T. Dwyer
* County Clerk	Kathy Nickolaus
* County Executive	Daniel P. Vrakas
* District Attorney	Paul E. Bucher
Federated Library	Thomas J. Hennen, Jr.
Health & Human Services	Peter W. Schuler
Medical Examiner	Lynda M. Biedrzycki
Parks & Land Use	Dale R. Shaver
Public Works	Richard A. Bolte
* Register of Deeds	Michael J. Hasslinger
Senior Services	Cathy A. Bellovary
* Sheriff	Dan Trawicki
* Treasurer	Pamela F. Reeves
University of Wisconsin-Extension	Marcia L. Jante
Veteran Services	John L. Margowski
* Elected Position	

OFFICIALS OF WAUKESHA COUNTY
COUNTY BOARD OF SUPERVISORS
BOARD YEAR #160 (2005)
(Term Expires April, 2006)

Chairperson	James T. Dwyer
First Vice Chairperson	Richard L. Manke
Second Vice Chairperson	Duane Stamsta

ELECTED

EXECUTIVE COMMITTEE

James T. Dwyer, Chairperson	William A. Mitchell
Patricia A. Haukohl	Duane E. Paulson
Walter L. Kolb	Duane Stamsta
Richard L. Manke	

APPOINTED

FINANCE COMMITTEE

Patricia A. Haukohl, Chairperson	Kenneth C. Herro
James R. Behrend	Joe C. Marchese
Donald M. Broesch	Bonnie J. Morris
Genia C. Bruce	

HEALTH AND HUMAN SERVICES

Duane Stamsta, Chairperson	Bill Kramer
Robert Hutton	Barbara Roncke
James Jeskewitz	Sandra A. Wolff
Andrew J. Kallin	

PERSONNEL COMMITTEE

Duane E. Paulson, Chairperson	Bonnie J. Morris
Genia C. Bruce	Jeff Morris
Thomas Bullermann	Robert G. Thelen II
Robert Hutton	

JUDICIARY AND LAW ENFORCEMENT COMMITTEE

William A. Mitchell, Chairperson
Kathleen M. Cummings
Keith P. Harenda
Mareth K. Kipp

Carl H. Seitz
David W. Swan
Jean Tortomasi

LAND USE, PARKS, AND ENVIRONMENT COMMITTEE

Walter L. Kolb, Chairperson
Kathleen M. Cummings
Pauline T. Jaske
Scott J. Klein

Bill Kramer
Daniel Pavelko
Vera Stroud

PUBLIC WORKS COMMITTEE

Richard L. Manke, Chairperson
James R. Behrend
Peter Gundrum
James Jeskewitz

Karl Nilson
Rodell L. Singert
David W. Swan

(Term Expires January, 2006)

Clerk of Courts	Carolyn T. Evenson
County Clerk	Kathy Nickolaus
County Treasurer	Pamela F. Reeves
District Attorney	Paul E. Bucher
Sheriff	Dan Trawicki
Register of Deeds	Michael J. Hasslinger

Waukesha County Organizational Chart

